

September 11, 2006

TO: Abbott Chief School Administrators
Business Administrators

FROM: Jacqueline Jones, Assistant to the Commissioner for
Early Childhood Education

SUBJECT: Community Provider Budget Transfers for 2006-2007

As you know, community providers contracting with Abbott school districts must notify the district and the New Jersey Department of Education (DOE) of minor plan amendments, and must obtain district and DOE permission for substantive revisions related to the Abbott preschool provider's one-year programmatic budget.

Minor revisions are revisions that (1) do not jeopardize the accomplishment of the objective, nor (2) shift more than a cumulative 10 percent, or more than \$1,000, of the money allocated for a line item (*e.g.*, teacher salary, classroom materials and supplies) to or from another line item within the same budget category (*i.e.*, Abbott Educational Program, Director/Facility Costs, Administrative Support/Indirect Costs). Minor revisions do not require prior district and DOE written approval, but do require written notification to the district and DOE.

Substantive revisions are revisions that (1) eliminate a line item, (2) reallocate more than a cumulative 10 percent, or more than \$1,000, of the money allocated for a line item to or from another line item within the same budget category, or (3) shift any amount of funds between budget categories. Substantive revisions require prior district and DOE written approval.

The center director must sign the attached two-page transfer notification form. Providers should make copies of the form for future use. The DOE and the provider will keep copies of the 2006-2007 transfer forms on file. Providers must make the forms available for audit.

The district should review and approve substantive revisions within 10 business days of receipt and forward the district approved recommendation to the department. In turn, the

department will also review and make a final determination within 10 business days of receiving the district's approval.

Please Note: If a district does not recommend approval of a transfer, the transfer should not be forwarded to the department for review. In addition, Abbott Educational Program dollars may not be transferred out of the Educational Program category.

Thank you for your assistance in this matter. If you have additional questions, please contact the early childhood education program liaison working with your district at (609) 777-2074.

Attachments

c: Gordon MacInnes
Yut'se Thomas
County Superintendents
Early Childhood Supervisors
Fiscal Specialists